IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of:

Neil A. A. Simpson, et al.

Serial No.: 10/809,036

Confirmation No.: 5819

Filed:

March 25, 2004

For:

TUBING EXPANSION

Group Art Unit: 3663

Examiner: Hung Charlie Le

Customer No. 36735

MAIL STOP AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

RESPONSE TO OFFICE ACTION DATED DECEMBER 8, 2006

In response to the Office Action dated December 8, 2006, having a shortened statutory period for response set to expire on March 8, 2007, please enter this response and reconsider the claims pending in the application for reasons discussed below. Although Applicants believe that no additional fees are due in connection with this response, the Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0782/CRUI/0011/WBP, for any fees, including extension of time fees or excess claim fees, required to make this response timely and acceptable to the Office.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper. Remarks/Arguments begin on page 11 of this paper.